

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|-------------------------|---|---|
| Revenues | | | | |
| From local sources: | | | | |
| General property taxes: | | | | |
| Real property taxes | \$ 211,176,300 | \$ 211,643,600 | \$ 218,288,289 | \$ 6,644,689 |
| Real and personal public service corporation taxes | 11,855,100 | 11,855,100 | 11,381,857 | (473,243) |
| Personal property taxes | 38,959,700 | 38,959,700 | 42,759,428 | 3,799,728 |
| Machinery and tools taxes | 4,715,700 | 4,715,700 | 4,399,948 | (315,752) |
| Penalties and interest | 2,385,000 | 2,385,000 | 3,070,484 | 685,484 |
| Total general property taxes | <u>269,091,800</u> | <u>269,559,100</u> | <u>279,900,006</u> | <u>10,340,906</u> |
| Other local taxes: | | | | |
| Bank stock tax | 775,000 | 775,000 | 937,461 | 162,461 |
| Business license taxes | 15,656,600 | 15,656,600 | 16,392,877 | 736,277 |
| Consumer utility taxes | 15,003,300 | 15,003,300 | 15,510,660 | 507,360 |
| Emergency 911 tax | 3,825,000 | 3,825,000 | 3,708,252 | (116,748) |
| Local sales and use taxes | 33,308,100 | 33,308,100 | 34,673,367 | 1,365,267 |
| Motor vehicle licenses | 6,057,700 | 6,057,700 | 6,187,924 | 130,224 |
| Recordation tax | 3,000,000 | 3,850,000 | 6,292,804 | 2,442,804 |
| Short-term rental tax | 170,800 | 170,800 | 263,860 | 93,060 |
| Transient occupancy tax | 3,410,300 | 3,650,300 | 3,637,137 | (13,163) |
| Total other local taxes | <u>81,206,800</u> | <u>82,296,800</u> | <u>87,604,342</u> | <u>5,307,542</u> |
| Permits, privilege fees and regulatory licenses: | | | | |
| Animal licenses | 35,000 | 35,000 | 33,974 | (1,026) |
| Building permits | 4,283,100 | 4,383,100 | 5,287,052 | 903,952 |
| Cable franchise fees | 2,900,000 | 2,900,000 | 3,134,764 | 234,764 |
| Landfill fees | 541,600 | 541,600 | 605,378 | 63,778 |
| Permits and other licenses | 298,900 | 385,725 | 424,659 | 38,934 |
| Plan review fees | 331,100 | 591,450 | 641,895 | 50,445 |
| Planning fees | 871,500 | 871,500 | 935,566 | 64,066 |
| Total permits, privilege fees and regulatory licenses | <u>9,261,200</u> | <u>9,708,375</u> | <u>11,063,288</u> | <u>1,354,913</u> |
| Fines and forfeitures | <u>1,268,500</u> | <u>1,540,056</u> | <u>2,180,571</u> | <u>640,515</u> |
| Use of money and property: | | | | |
| Use of money | 1,328,500 | 1,328,500 | 1,176,006 | (152,494) |
| Use of property | 480,900 | 523,530 | 605,490 | 81,960 |
| Total use of money and property | <u>1,809,400</u> | <u>1,852,030</u> | <u>1,781,496</u> | <u>(70,534)</u> |
| Charges for services: | | | | |
| Courthouse maintenance fees | 96,100 | 96,100 | 83,722 | (12,378) |
| Traffic offenses | 5,000 | 5,000 | 269,679 | 264,679 |
| EMS transports and subscriptions | 2,472,200 | 2,472,200 | 2,238,061 | (234,139) |
| Erosion control fees | 136,800 | 136,800 | 178,860 | 42,060 |
| False alarm charges | 160,000 | 160,000 | 118,014 | (41,986) |
| Landfill fees | 2,603,800 | 2,603,800 | 1,997,418 | (606,382) |
| Juvenile Detention Home fees | 137,700 | 182,700 | 225,620 | 42,920 |
| Law Library | 112,000 | 112,000 | 129,070 | 17,070 |
| Leaf collection | 37,500 | 37,500 | 14,579 | (22,921) |

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|-------------------------|---|---|
| Charges for services: (continued) | | | | |
| Library fines and services | \$ 483,000 | \$ 583,000 | \$ 536,954 | \$ (46,046) |
| Med-flight services | 174,100 | 174,100 | 192,870 | 18,770 |
| Mental Health, Mental Retardation and Substance Abuse services | 12,840,700 | 12,853,500 | 12,348,871 | (504,629) |
| Parks and Recreation fees | 242,600 | 261,534 | 277,048 | 15,514 |
| Police miscellaneous fees | 98,000 | 98,000 | 93,699 | (4,301) |
| Police officers fees | 600,000 | 750,000 | 860,643 | 110,643 |
| Recycling proceeds | 46,000 | 46,000 | 50,836 | 4,836 |
| Reimbursement from Schools | 3,623,200 | 3,634,897 | 3,637,408 | 2,511 |
| Sheriff fees | 462,300 | 318,300 | 466,666 | 148,366 |
| Treasurer's administrative fees | 120,000 | 420,000 | 385,093 | (34,907) |
| Other | 324,800 | 392,400 | 580,916 | 188,516 |
| Total charges for services | <u>24,775,800</u> | <u>25,337,831</u> | <u>24,686,027</u> | <u>(651,804)</u> |
| Miscellaneous | <u>632,900</u> | <u>1,779,074</u> | <u>1,745,202</u> | <u>(33,872)</u> |
| Recovered costs: | | | | |
| Interfund reimbursements | 4,145,700 | 4,544,669 | 4,420,306 | (124,363) |
| Reimbursed by other localities | 514,500 | 722,300 | 843,797 | 121,497 |
| Other | 908,400 | 2,259,511 | 3,119,209 | 859,698 |
| Total recovered costs | <u>5,568,600</u> | <u>7,526,480</u> | <u>8,383,312</u> | <u>856,832</u> |
| Donations and contributions | <u>2,145,000</u> | <u>2,368,288</u> | <u>2,394,273</u> | <u>25,985</u> |
| Total revenues from local sources | <u>395,760,000</u> | <u>401,968,034</u> | <u>419,738,517</u> | <u>17,770,483</u> |
| From other governments: | | | | |
| From the Commonwealth: | | | | |
| Non-categorical aid: | | | | |
| ABC profits | 250,000 | 150,000 | 152,365 | 2,365 |
| Annexation House bill 599 | 6,200,000 | 6,800,000 | 7,029,880 | 229,880 |
| Clerk's excess fees | 1,153,700 | 1,153,700 | 1,559,045 | 405,345 |
| Mobile home sales tax | 67,000 | 67,000 | 60,774 | (6,226) |
| Personal property tax relief | 40,702,300 | 40,702,300 | 41,445,625 | 743,325 |
| Rolling stock tax | 90,000 | 90,000 | 83,172 | (6,828) |
| State recordation tax | 1,529,500 | 1,529,500 | 1,211,717 | (317,783) |
| Vehicle rental tax | 725,000 | 725,000 | 825,617 | 100,617 |
| Wine tax | 155,500 | 155,500 | 159,708 | 4,208 |
| Total non-categorical aid | <u>50,873,000</u> | <u>51,373,000</u> | <u>52,527,903</u> | <u>1,154,903</u> |
| Shared expenditures: | | | | |
| Clerk of Circuit Court | 890,400 | 890,400 | 986,024 | 95,624 |
| Commissioner of Revenue | 477,000 | 477,000 | 478,357 | 1,357 |
| Commonwealth's Attorney | 1,326,600 | 1,368,800 | 1,374,869 | 6,069 |
| Sheriff | 1,857,700 | 1,857,700 | 2,996,264 | 1,138,564 |
| Treasurer | 513,600 | 513,600 | 514,199 | 599 |
| Other | 568,400 | 568,400 | 89,219 | (479,181) |
| Total shared expenditures | <u>5,633,700</u> | <u>5,675,900</u> | <u>6,438,932</u> | <u>763,032</u> |

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|----------------------------|-------------------------|---|---|
| From other governments: | | | | |
| From the Commonwealth: | | | | |
| Categorical aid: | | | | |
| Chesterfield County Jail | \$ 685,700 | \$ 840,700 | \$ 1,145,036 | \$ 304,336 |
| Education-state sales tax | 37,467,400 | 42,436,840 | 42,219,072 | (217,768) |
| Emergency medical services | 127,200 | 127,200 | 132,657 | 5,457 |
| Fire programs | 348,600 | 512,600 | 511,845 | (755) |
| Juvenile Detention Home | 1,455,200 | 1,455,200 | 1,548,454 | 93,254 |
| Library | 234,300 | 234,300 | 228,655 | (5,645) |
| Mental Health, Mental Retardation and Substance Abuse Chapter 10 | 2,890,600 | 2,940,600 | 3,025,869 | 85,269 |
| Sheriff programs | 2,714,400 | 2,714,400 | 1,770,779 | (943,621) |
| Welfare | 3,097,200 | 3,827,854 | 3,520,139 | (307,715) |
| Other | 1,021,500 | 1,099,000 | 993,373 | (105,627) |
| Total categorical aid | 50,042,100 | 56,188,694 | 55,095,879 | (1,092,815) |
| Total from the Commonwealth | 106,548,800 | 113,237,594 | 114,062,714 | 825,120 |
| From the federal government: | | | | |
| Categorical aid: | | | | |
| Mental Health Block Grant | 938,300 | 997,031 | 1,015,356 | 18,325 |
| Public safety | 25,000 | 27,679 | 15,883 | (11,796) |
| Welfare | 7,751,900 | 8,193,321 | 8,471,516 | 278,195 |
| Other | 21,400 | 97,738 | 52,798 | (44,940) |
| Total from the federal government | 8,736,600 | 9,315,769 | 9,555,553 | 239,784 |
| Total revenues from other governments | 115,285,400 | 122,553,363 | 123,618,267 | 1,064,904 |
| Total revenues | 511,045,400 | 524,521,397 | 543,356,784 | 18,835,387 |

Expenditures

| | | | | |
|--------------------------------|------------|------------|------------|-----------|
| General government: | | | | |
| Accounting | 2,816,746 | 2,870,843 | 2,810,987 | 59,856 |
| Board of Supervisors | 345,809 | 350,809 | 344,070 | 6,739 |
| Budget and Management | 960,600 | 1,003,758 | 979,095 | 24,663 |
| Clerk to the Board | 219,700 | 220,437 | 218,234 | 2,203 |
| Commissioner of Revenue | 2,626,613 | 2,764,903 | 2,722,986 | 41,917 |
| County Administrator | 1,116,100 | 1,214,328 | 1,110,510 | 103,818 |
| County Assessor | 2,817,600 | 2,758,666 | 2,731,906 | 26,760 |
| County Attorney | 1,336,500 | 1,399,037 | 1,378,522 | 20,515 |
| Employee Benefits | 2,635,400 | 1,344,197 | 1,114,280 | 229,917 |
| General Services | 1,640,300 | 1,901,976 | 1,830,416 | 71,560 |
| Human Resource Management | 2,318,894 | 2,561,696 | 2,436,408 | 125,288 |
| Information Systems Technology | 9,141,311 | 8,966,243 | 8,771,231 | 195,012 |
| Interest paid on tax refunds | 59,000 | 59,000 | 101,039 | (42,039) |
| Intergovernmental Relations | 231,400 | 237,083 | 224,265 | 12,818 |
| Internal Audit | 622,258 | 632,080 | 628,088 | 3,992 |
| License Inspector | 518,458 | 523,910 | 512,978 | 10,932 |
| Management Services | 275,800 | 277,944 | 268,112 | 9,832 |
| Public Affairs | 603,700 | 629,666 | 594,575 | 35,091 |
| Purchasing | 1,040,900 | 1,057,595 | 1,045,831 | 11,764 |
| Registrar | 1,077,008 | 1,270,201 | 1,100,904 | 169,297 |
| Treasurer | 2,711,260 | 2,820,426 | 2,791,221 | 29,205 |
| Total general government | 35,115,357 | 34,864,798 | 33,715,658 | 1,149,140 |

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|-------------------------|---|---|
| Administration of justice: | | | | |
| Circuit Court Judges | \$ 556,851 | \$ 559,223 | \$ 542,316 | \$ 16,907 |
| Clerk of Circuit Court | 2,767,100 | 2,802,311 | 2,723,286 | 79,025 |
| Commonwealth's Attorney | 2,655,575 | 2,898,436 | 2,876,391 | 22,045 |
| General District Court | 89,683 | 97,183 | 96,472 | 711 |
| Juvenile and Domestic Relations Court | 93,000 | 97,000 | 81,737 | 15,263 |
| Law Library | 112,500 | 143,826 | 143,385 | 441 |
| Magistrate | 7,200 | 7,200 | 5,510 | 1,690 |
| Total administration of justice | <u>6,281,909</u> | <u>6,605,179</u> | <u>6,469,097</u> | <u>136,082</u> |
| Public safety: | | | | |
| Building Inspection | 4,838,900 | 4,700,211 | 4,636,185 | 64,026 |
| Communications Center | 5,727,800 | 5,645,918 | 5,517,125 | 128,793 |
| Fire | 38,037,693 | 39,111,490 | 37,279,615 | 1,831,875 |
| Juvenile Detention Home | 3,521,000 | 3,523,826 | 3,505,049 | 18,777 |
| Police | 38,916,546 | 40,263,402 | 40,024,816 | 238,586 |
| Probation | 109,300 | 106,300 | 105,418 | 882 |
| Regional Jail | 6,200,300 | 7,331,555 | 6,592,031 | 739,524 |
| Sheriff and Jail | 14,287,477 | 14,998,152 | 14,984,004 | 14,148 |
| Total public safety | <u>111,639,016</u> | <u>115,680,854</u> | <u>112,644,243</u> | <u>3,036,611</u> |
| Public works: | | | | |
| Buildings and Grounds | 5,204,027 | 5,290,596 | 5,224,225 | 66,371 |
| Environmental Engineering | 3,556,800 | 4,257,089 | 4,110,379 | 146,710 |
| Hydrant rental and right of way | 1,264,500 | 1,264,500 | 1,258,620 | 5,880 |
| Solid Waste | 5,520,210 | 6,551,949 | 6,438,032 | 113,917 |
| Street lights and road improvements | 414,534 | 487,536 | 454,426 | 33,110 |
| Total public works | <u>15,960,071</u> | <u>17,851,670</u> | <u>17,485,682</u> | <u>365,988</u> |
| Health and welfare: | | | | |
| Health | 3,511,200 | 3,858,558 | 3,816,030 | 42,528 |
| Human Services Administration | 319,493 | 321,282 | 311,639 | 9,643 |
| Mental Health, Mental Retardation and Substance Abuse | 25,282,316 | 25,786,163 | 25,266,125 | 520,038 |
| Social Services | 15,106,930 | 16,171,691 | 15,726,952 | 444,739 |
| Tax relief for the elderly | 1,758,700 | 2,226,000 | 2,184,707 | 41,293 |
| Youth Planning and Development | 265,900 | 247,798 | 242,436 | 5,362 |
| Total health and welfare | <u>46,244,539</u> | <u>48,611,492</u> | <u>47,547,889</u> | <u>1,063,603</u> |
| Parks, recreation and cultural: | | | | |
| Community Contracts | 1,774,900 | 1,761,900 | 1,755,067 | 6,833 |
| District Improvements Fund | 242,500 | 35,971 | 9,991 | 25,980 |
| Historic Chesterfield | 116,200 | 117,392 | 114,020 | 3,372 |
| Library | 6,851,168 | 7,226,935 | 6,983,998 | 242,937 |
| Parks and Recreation | 8,491,496 | 8,764,521 | 8,662,339 | 102,182 |
| Total parks, recreation and cultural | <u>17,476,264</u> | <u>17,906,719</u> | <u>17,525,415</u> | <u>381,304</u> |

(Continued)

County of Chesterfield, Virginia
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2005

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|-------------------------|---|---|
| Community development: | | | | |
| Community Development Administration | \$ 853,700 | \$ 950,809 | \$ 944,385 | \$ 6,424 |
| Convention center | 3,410,300 | 3,650,300 | 3,637,164 | 13,136 |
| County fair | 20,000 | 27,000 | 23,661 | 3,339 |
| Economic Development | 1,474,000 | 1,439,964 | 1,408,948 | 31,016 |
| Economic incentives | 1,467,000 | 1,809,038 | 212,493 | 1,596,545 |
| Extension Service | 330,300 | 311,647 | 276,364 | 35,283 |
| Planning | 3,587,900 | 3,647,560 | 3,573,260 | 74,300 |
| Transportation | 846,800 | 742,330 | 725,882 | 16,448 |
| Total community development | <u>11,990,000</u> | <u>12,578,648</u> | <u>10,802,157</u> | <u>1,776,491</u> |
| Non-departmental | <u>1,934,900</u> | <u>433,976</u> | <u>330,577</u> | <u>103,399</u> |
| Debt service: | | | | |
| Retirement of principal | 8,907,700 | 8,907,700 | 8,832,207 | 75,493 |
| Interest | 5,331,600 | 5,470,864 | 5,025,605 | 445,259 |
| Other | 679,700 | 697,180 | 478,593 | 218,587 |
| Total debt service | <u>14,919,000</u> | <u>15,075,744</u> | <u>14,336,405</u> | <u>739,339</u> |
| Total expenditures | <u>261,561,056</u> | <u>269,609,080</u> | <u>260,857,123</u> | <u>8,751,957</u> |
| Excess of revenues over expenditures | <u>249,484,344</u> | <u>254,912,317</u> | <u>282,499,661</u> | <u>27,587,344</u> |
| Other financing sources (uses) | | | | |
| Transfers in: | | | | |
| County Capital Projects Fund | 184,000 | 153,566 | 29,100 | (124,466) |
| Grants Fund | - | 848 | 652 | (196) |
| Water Fund | <u>1,214,500</u> | <u>1,214,500</u> | <u>1,214,500</u> | <u>-</u> |
| Total transfers in | <u>1,398,500</u> | <u>1,368,914</u> | <u>1,244,252</u> | <u>(124,662)</u> |
| Transfers out: | | | | |
| County Capital Projects Fund | (12,283,400) | (39,714,453) | (11,069,906) | 28,644,547 |
| Grants Fund | (1,386,000) | (2,169,256) | (1,861,777) | 307,479 |
| Comprehensive Services Fund | (1,483,500) | (1,708,237) | (1,708,237) | - |
| Airport Fund | - | (347,232) | (182,434) | 164,798 |
| School Capital Projects Fund | (7,643,000) | (21,527,354) | (6,124,799) | 15,402,555 |
| School Operating Fund | <u>(240,370,100)</u> | <u>(243,987,693)</u> | <u>(236,635,184)</u> | <u>7,352,509</u> |
| Total transfers out | <u>(263,166,000)</u> | <u>(309,454,225)</u> | <u>(257,582,337)</u> | <u>51,871,888</u> |
| Premium on certificates of participation | - | - | 193,226 | 193,226 |
| Refunding bonds issued | - | 4,824,929 | 4,824,929 | - |
| Premium on bonds issued | - | 14,346 | 14,346 | - |
| Premium on refunding bonds issued | - | 387,017 | 387,017 | - |
| Payment to refunded bond escrow agent | - | (5,198,812) | (5,198,812) | - |
| Total other financing uses | <u>(261,767,500)</u> | <u>(308,057,831)</u> | <u>(256,117,379)</u> | <u>51,940,452</u> |
| Net change in fund balance | (12,283,156) | (53,145,514) | 26,382,282 | 79,527,796 |
| Fund balance, July 1, 2004 | <u>114,756,989</u> | <u>114,756,989</u> | <u>114,756,989</u> | <u>-</u> |
| Fund balance, June 30, 2005 | <u>\$ 102,473,833</u> | <u>\$ 61,611,475</u> | <u>\$ 141,139,271</u> | <u>\$ 79,527,796</u> |